a case an estoppel to revoke arises. *Clark v. Glidden,* 60 Vt., 702; *Rhodes v. Otis,* 33 Ala., 578. While on the other hand about an equal number hold that such expenditure of money does not render the license irrevocable. *Collins Co. v. Marcy,* 25 Conn., 239; *Minneapolis Mill Co. v. Railway,* 51 Minn., 304. But a license which is coupled with an interest in land is irrevocable. *Funk v. Haldeman,* 53 Pa. St., 229; *Long v. Buchanan,* 27 Md., 502.

MUNICIPAL CORPORATIONS—CHANGE OF GRADE—COMPENSATION—SETTING OFF BENEFITS.—IN RE BRADLEY, 125 N. Y. SUPP., 142.—*Held,* that in a proceeding to appraise damages for the change of grade of a village street, under Village Law (Consol. Laws, c. 64) § 159, benefits by the paving of the newly graded street cannot be set off against the damages done by the regrading.

At common law it is well settled that there is no liability for injuries caused by the damage done in changing the grade of a street. *Terre Haute v. Turner,* 36 Ind., 522; *Lee v. Minneapolis,* 22 Minn., 13. But in most states express provisions are made by legislative enactment for damages resulting from a change of grade. *Cummings v. Dixon,* 139 Mich., 269; *Comesky v. Village of Suffern,* 81 N. Y. Supp., 1049. Furthermore, it is well settled by common law, if not provided by statute, that if a particular property is benefited directly by a public improvement, the benefits may be set off against damages. *Seattle v. Methodist Protestant Church Bd. of Home Missions,* 138 Fed., 307; *Ft. Wayne v. Hamilton,* 132 Ind., 487. So, if the property is directly benefited as much as damaged, there can be no recovery. *Hopkins v. Ottawa,* 59 Ill. App., 288. However, the rule laid down in the principal case, that benefits which may be conferred by subsequent improvements cannot be set off against immediate damages, is in accord with the authorities. *Brucky v. Lake,* 30 Ill. App., 23; *Fuller v. City of Mt. Vernon,* 171 N. Y., 247. And in the same manner, future benefits are not to be set off against immediate damages. *Rudderow v. Philadelphia,* 166 Pa. St., 241. As to the benefits accruing to residence property from its increased value for business purposes. *Dallas v. Kahn,* 9 Tex. Civ. App., 19.

NEGLIGENCE—CONTRIBUTORY NEGLIGENCE—IMPUTATION.—BEAUCAGE V. MERCER, 92 N. E., 774 (MASS.).—*Held,* that contributory negligence of one party to a joint enterprise, including such an enterprise as use of an automobile, is imputed to the other, if within the scope of the enterprise.

Negligence in the conduct of another will not in general be imputed to the person injured, if he neither authorized such conduct nor participated therein nor had the right or power to control it. *Chicago Union Traction Co. v. Leach,* 117 Ill. App., 169; *Koplitz v. St. Paul,* 86 Minn., 373; *Laso v. Lancaster Co.,* 77 Nebr., 466. But if the act of a third person which contributed to the injury was, upon the principles of agency, or co-operation in a joint enterprise, the act of the person injured, recovery may be precluded. *Knightstown v. Musgrove,* 116 Ind., 121. In order to

constitute a joint enterprise within this rule there should exist a community of interest and an equal right to direct and control the movements and conduct of each other. *Cunningham v. Thief River Falls,* 84 Minn., 21; *Elyton Land Co. v. Minges,* 89 Ala., 521. As to whether a parent's negligence is to be imputed to an infant of tender years the authorities are in conflict. It is sometimes held that the negligence of the parent or guardian is to be imputed to the infant. *Foley v. N. Y. C. & H. R. R. Co.,* 78 Hun. (N. Y.), 248; *Meeks v. So. Pac. R. R. Co.,* 52 Cal., 602. *Contra, Robinson v. Cone,* 22 Vt., 213; *G. H. & H. Ry. Co. v. Moore,* 59 Tex., 64. A similar conflict exists in the case of husband and wife, some courts holding that the negligence of a husband is to be imputed to his wife. *Peck v. Railroad Co.,* 50 Conn., 379; *Yahn v. City of Ottumwa,* 60 Ia., 429. *Contra, Sheffield v. Central Union Telephone Co.,* 36 Fed., 164; *Hoag v. Railroad Co.,* 111 N. Y., 199. In general the negligence of a carrier whether public or private, will not be imputed to a passenger. *Little v. Hackett,* 116 U. S., 366; *Louïsville, etc., Packet Co. v. Mulligan,* 25 Ky. L. Rep., 1287; *Borough of Carlisle v. Brisbane,* 113 Pa. St., 544; *Nesbit v. Town of Garver,* 75 Ia., 314.

PARTNERSHIP—DE FACTO CORPORATIONS.—LIABILITY OF STOCKHOLDERS.—JENNINGS V. DARK, 92 N. E., 778 (IND.).—*Held,* that the stockholders of an illegal and unauthorized corporation are liable as partners, but stockholders of a *de facto* corporation acting in good faith under the belief that they are a corporation are not so liable.

A *de facto* corporation has the same capacity as a *de jure* corporation to enter into contracts, and it is sufficient to show a *de facto* existence in order to sustain an action by or against an association as a corporation. *Georgia Southern and F. R. Co. v. Mercantile, etc., Co.,* 94 Ga., 306; *Buffalo & Allegheny R. Co. v. Cary,* 26 N. Y., 75. It is sufficient to show a *de facto* existence in order to defeat an action against stockholders or members of an association as individuals on a note or other contract made by them as a corporation. *Humphrey v. Mooney,* 5 Colo., 282; *Stout v. Tulick,* 48 N. J. Law, 599; *Cochran v. Arnold,* 58 Pa. St., 399. But the failure of a *de facto* corporation to pay the state the county licenses to do business prior to the purchase of certain goods, does not affect its status as a *de facto* corporation, or render its stockholders liable as partners. *Owensboro Wagon Co. v. Bliss,* 132 Ala., 253. Where persons attempt to form a corporation, but fail to comply with the law with respect to the formation of corporations, the persons are liable as partners. *Cincinnati Cooperage Co. v. Bates,* 96 Ky., 356; *Simons v. Ingram,* 78 Mo. App., 603; *Hyatt v. Van Ripper,* 105 Mo. App., 664.

REWARDS—POWERS OF SCHOOL BOARDS—OFFERING REWARDS.—LUCHINI V. POLICE JURY, 53 SOU., 68 (LA.).—*Held,* that school boards are created for the purpose of furthering the education of the youth of the state, and are not authorized to offer rewards for the detection and punishment of crime, and any act of theirs having that as its object is *ultra vires.*

A school district is a corporation of quasi-municipal character. *Los Angeles High School District v. Same,* 148 Cal., 17. A corporation being